

## Contribution Rate Tables

PERS Plan 1—State Agencies Contribution Rates			
FROM THIS DATE	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
10/01/47	03/31/49	.05	—
04/01/49	12/31/49	.05	.05/\$.29 <sup>1</sup>
01/01/50	03/31/53	.05	.05/\$.21 <sup>1</sup>
04/01/53	03/31/55	.05	.05/\$.32 <sup>1</sup>
04/01/55	06/30/57	.05	.05/\$.31 <sup>1</sup>
07/01/57	06/30/65	.05	.06/\$.27 <sup>1</sup>
07/01/65	06/30/67	.05	.06/\$.32 <sup>1</sup>
07/01/67	06/30/69	.05	.06/\$.38 <sup>1</sup>
07/01/69	06/30/71	.05	.0610
07/01/71	06/30/73	.05	.0446
07/01/73	06/30/75	.06	.0705
07/01/75	06/30/76	.06	.0715
07/01/76	06/30/77	.06	.0710
07/01/77	06/30/79	.06	.0577
07/01/79	06/30/81	.06	.0709
07/01/81	07/31/82	.06	.0650
08/01/82	06/30/83	.06	.0656
07/01/83	06/30/85	.06	.0726
07/01/85	06/30/86	.06	.0922
07/01/86	06/30/87	.06	.0927
07/01/87	08/31/88	.06	.0611
09/01/88	06/30/89	.06	.0617
07/01/89	08/31/90	.06	.0650
09/01/90	08/31/91	.06	.0761
09/01/91	08/31/92	.06	.0794
09/01/92	06/30/93	.06	.0751
07/01/93	08/31/93	.06	.0746
09/01/93	08/31/95	.06	.0758
09/01/95	08/31/97	.06	.0762
09/01/97	06/30/99	.06	.0750 <sup>2</sup>
07/01/99	04/30/00	.06	.0460 <sup>3</sup>
05/01/00	08/31/00	.06	.0381 <sup>4</sup>
09/01/00	06/30/01	.06	.0467 <sup>4</sup>
07/01/01	03/31/02	.06	.0177 <sup>4</sup>
04/01/02	04/30/02	.06	.0133 <sup>4</sup>
05/01/02	Current	.06	.0132 <sup>5</sup>

1. From April 1, 1949, through June 30, 1969, employer administrative expense contributions were based on member monthly transactions, i.e., and one transaction charge per month for each reported member. As an example, from April 1, 1949, through December 31, 1949, employers paid 29 cents per transaction in that period, over and above their 5% employer contributions.
2. Employer contribution rate includes an administrative expense rate of .0018.
3. Employer contribution rate includes an administrative expense rate of .0019.
4. Employer contribution rate includes an administrative expense rate of .0023.
5. Current employer contribution rate includes an administrative expense rate of .0022.

PERS Plan 2—State Agencies Contribution Rates			
FROM THIS DATE <sup>1</sup>	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE <sup>5</sup>
10/01/77	06/30/79	.0551	.0707
07/01/79	06/30/81	.0551	.0724
07/01/81	07/31/82	.0511	.0650
08/01/82	06/30/83	.0511	.0656
07/01/83	06/30/85	.0511	.0726
07/01/85	06/30/86	.0483	.0838
07/01/86	06/30/87	.0483	.0843
07/01/87	08/31/88	.0490	.0615
09/01/88	06/30/89	.0490	.0621
07/01/89	08/31/90	.0470	.0650
09/01/90	08/31/91	.0470	.0761
09/01/91	12/31/91	.0470	.0794
01/01/92	08/31/92	.0485	.0794
09/01/92	06/30/93	.0485	.0751
07/01/93	08/31/93	.0485	.0746
09/01/93	08/31/95	.0500	.0758
09/01/95	08/31/97	.0508	.0762
09/01/97	06/30/99	.0465	.0750 <sup>2</sup>
07/01/99	04/30/00	.0185	.0460 <sup>3</sup>
05/01/00	08/31/00	.0154	.0381 <sup>4</sup>
09/01/00	06/30/01	.0243	.0467 <sup>4</sup>
07/01/01	03/31/02	.0088	.0177 <sup>4</sup>
04/01/02	04/30/02	.0065	.0133 <sup>4</sup>
05/01/02	Current	.0065	.0132 <sup>6</sup>

1. To report Plan 2 members for periods prior to October 1, 1977, use the member contribution rate of .0551. To determine the employer contribution rate, use the Plan 1 employer rate that was in effect for the earning period being reported.
2. Employer contribution rate includes an administrative expense rate of .0018.
3. Employer contribution rate includes an administrative expense rate of .0019.
4. Employer contribution rate includes an administrative expense rate of .0023.
5. Employer contribution rate for PERS Plan 3 is the same.
6. Current employer contribution rate includes an administrative expense rate of .0022.

PERS Plan 1—Non-State Agencies (Political Subdivisions) Contribution Rates			
FROM THIS DATE	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
10/01/47	03/31/49	.05	—
04/01/49	12/31/49	.05	.05/\$.29 <sup>1</sup>
01/01/50	03/31/53	.05	.05/\$.21 <sup>1</sup>
04/01/53	03/31/55	.05	.05/\$.32 <sup>1</sup>
04/01/55	06/30/57	.05	.05/\$.31 <sup>1</sup>
07/01/57	06/30/65	.05	.06/\$.27 <sup>1</sup>
07/01/65	06/30/67	.05	.06/\$.32 <sup>1</sup>
07/01/67	06/30/69	.05	.06/\$.38 <sup>1</sup>
07/01/69	06/30/73	.05	.0610
07/01/73	06/30/75	.06	.0695
07/01/75	06/30/76	.06	.0705
07/01/76	06/30/77	.06	.0700
07/01/77	06/30/79	.06	.0567
07/01/79	06/30/81	.06	.0736
07/01/81	07/31/82	.06	.0650
08/01/82	06/30/83	.06	.0656
07/01/83	06/30/85	.06	.0731
07/01/85	06/30/86	.06	.0876
07/01/86	06/30/87	.06	.0881
07/01/87	08/31/88	.06	.0612
09/01/88	06/30/89	.06	.0618
07/01/89	08/31/90	.06	.0650
09/01/90	08/31/91	.06	.0761
09/01/91	08/31/92	.06	.0794
09/01/92	06/30/93	.06	.0751
07/01/93	08/31/93	.06	.0746
09/01/93	08/31/95	.06	.0758
09/01/95	08/31/97	.06	.0762
09/01/97	06/30/99	.06	.0750 <sup>2</sup>
07/01/99	04/30/00	.06	.0460 <sup>3</sup>
05/01/00	08/31/00	.06	.0381 <sup>4</sup>
09/01/00	06/30/01	.06	.0467 <sup>4</sup>
07/01/01	03/31/02	.06	.0177 <sup>4</sup>
04/01/02	04/30/02	.06	.0133 <sup>4</sup>
05/01/02	Current	.06	.0132 <sup>5</sup>

1. From April 1, 1949, through June 30, 1969, employer administrative expense contributions were based on member monthly transactions, i.e., one transaction charge per month for each reported member. As an example, from April 1, 1949, through December 31, 1949, employers paid 29 cents per transaction in that period, over and above their 5% employer contributions.

2. Employer contribution rate includes an administrative expense rate of .0018.

3. Employer contribution rate includes an administrative expense rate of .0019.

4. Employer contribution rate includes an administrative expense rate of .0023.

5. Current employer contribution rate includes an administrative expense rate of .0022.

PERS Plan 2—Non-State Agencies (Political Subdivisions) Contribution Rates			
FROM THIS DATE <sup>1</sup>	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE <sup>5</sup>
10/01/77	06/30/79	.0551	.0707
07/01/79	06/30/81	.0551	.0741
07/01/81	07/31/82	.0511	.0650
08/01/82	06/30/83	.0511	.0656
07/01/83	06/30/85	.0511	.0731
07/01/85	06/30/86	.0483	.0792
07/01/86	06/30/87	.0483	.0797
07/01/87	08/31/88	.0490	.0616
09/01/88	06/30/89	.0490	.0622
07/01/89	08/31/90	.0470	.0650
09/01/90	08/31/91	.0470	.0761
09/01/91	12/31/91	.0470	.0794
01/01/92	08/31/92	.0485	.0794
09/01/92	06/30/93	.0485	.0751
07/01/93	08/31/93	.0485	.0746
09/01/93	08/31/95	.0500	.0758
09/01/95	08/31/97	.0508	.0762
09/01/97	06/30/99	.0465	.0750 <sup>2</sup>
07/01/99	04/30/00	.0185	.0460 <sup>3</sup>
05/01/00	08/31/00	.0154	.0381 <sup>4</sup>
09/01/00	06/30/01	.0243	.0467 <sup>4</sup>
07/01/01	03/31/02	.0088	.0177 <sup>4</sup>
04/01/02	04/30/02	.0065	.0133 <sup>4</sup>
05/01/02	Current	.0065	.0132 <sup>6</sup>

1. To report Plan 2 members for periods prior to October 1, 1977, use the member contribution rate of .0551. To determine the employer contribution rate, use the Plan 1 employer rate that was in effect for the earning period being reported.
2. Employer contribution rate includes an administrative expense rate of .0018.
3. Employer contribution rate includes an administrative expense rate of .0019.
4. Employer contribution rate includes an administrative expense rate of .0023.
5. Contribution rate for PERS Plan 3 are the same.
6. Current employer contribution rate includes an administrative expense rate of .0022.

PERS PLAN 1—State Government Elected Officials Contribution Rates			
FROM THIS DATE	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
10/01/47	03/31/49	.05	—
04/01/49	12/31/49	.05	.05/\$.29 <sup>1</sup>
01/01/50	03/31/53	.05	.05/\$.21 <sup>1</sup>
04/01/53	03/31/55	.05	.05/\$.32 <sup>1</sup>
04/01/55	06/30/57	.05	.05/\$.31 <sup>1</sup>
07/01/57	06/30/65	.05	.06/\$.27 <sup>1</sup>
07/01/65	06/30/67	.05	.06/\$.32 <sup>1</sup>
07/01/67	06/30/69	.05	.06/\$.38 <sup>1</sup>
07/01/69	04/30/71	.05	.0610
05/01/71	06/30/71	.075	.0610
07/01/71	06/30/73	.075	.0446
07/01/73	06/30/75	.075	.1205
07/01/75	06/30/76	.075	.1215
07/01/76	06/30/77	.075	.1210
07/01/77	06/30/79	.075	.0996
07/01/79	06/30/81	.075	.1219
07/01/81	07/31/82	.075	.0967
08/01/82	06/30/83	.075	.0973
07/01/83	06/30/85	.075	.1081
07/01/85	06/30/86	.075	.1352
07/01/86	06/30/87	.075	.1357
07/01/87	08/31/88	.075	.0841
09/01/88	06/30/89	.075	.0847
07/01/89	08/31/90	.075	.0964
09/01/90	08/31/91	.075	.1131
09/01/91	08/31/92	.075	.1168
09/01/92	06/30/93	.075	.1116
07/01/93	08/31/93	.075	.1111
09/01/93	08/31/95	.075	.1129
09/01/95	08/31/97	.075	.1133
09/01/97	6/30/99	.075	.1116 <sup>2</sup>
07/01/99	04/30/00	.075	.0681 <sup>3</sup>
05/01/00	08/31/00	.075	.0560 <sup>4</sup>
09/01/00	06/30/01	.075	.0689 <sup>4</sup>
07/01/01	03/31/02	.075	.0254 <sup>4</sup>
04/01/02	04/30/02	.075	.0188 <sup>4</sup>
05/01/02	Current	.075	.0187 <sup>5</sup>

1. From April 1, 1949, through June 30, 1969, employer administrative expense contributions were based on member monthly transactions, i.e., one transaction charge per month for each reported member. As an example, from April 1, 1949, through December 31, 1949, employers paid 29 cents per transaction in that period, over and above their 5% employer contributions.
2. Employer contribution rate includes an administrative expense rate of .0018.
3. Employer contribution rate includes an administrative expense rate of .0019.
4. Employer contribution rate includes an administrative expense rate of .0023.
5. Current employer contribution rate includes an administrative expense rate of .0022.

PERS Plan 2—State Government Elected Officials Contribution Rates			
FROM THIS DATE <sup>1</sup>	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE <sup>5</sup>
10/01/77	06/30/79	.0551	.0707
07/01/79	06/30/81	.0551	.0724
07/01/81	07/31/82	.0511	.0650
08/01/82	06/30/83	.0511	.0656
07/01/83	06/30/85	.0511	.0731
07/01/85	06/30/86	.0483	.0838
07/01/86	06/30/87	.0483	.0843
07/01/87	08/31/88	.0490	.0670
09/01/88	06/30/89	.0490	.0676
07/01/89	08/31/90	.0470	.0650
09/01/90	08/31/91	.0470	.0761
09/01/91	12/31/91	.0470	.0794
01/01/92	08/31/92	.0485	.0794
09/01/92	06/30/93	.0485	.0751
07/01/93	08/31/93	.0485	.0746
09/01/93	08/31/95	.0500	.0758
09/01/95	08/31/97	.0508	.0762
09/01/97	06/30/99	.0465	.0750 <sup>2</sup>
07/01/99	04/30/00	.0185	.0460 <sup>3</sup>
05/01/00	08/31/00	.0154	.0381 <sup>4</sup>
09/01/00	06/30/01	.0243	.0467 <sup>4</sup>
07/01/01	03/31/02	.0088	.0177 <sup>4</sup>
04/01/02	04/30/02	.0065	.0133 <sup>4</sup>
05/01/02	Current	.0065	.0132 <sup>6</sup>

1. To report Plan 2 members for periods prior to October 1, 1977, use the member contribution rate of .0551. To determine the employer contribution rate, use the Plan 1 employer rate that was in effect for the earning period being reported.
2. Employer contribution rate includes an administrative expense rate of .0018.
3. Employer contribution rate includes an administrative expense rate of .0019.
4. Employer contribution rate includes an administrative expense rate of .0023.
5. Employer contribution rate for PERS Plan 3 is the same.
6. Current employer contribution rate includes an administrative expense rate of .0022.

<b>PERS Plan 3</b> <b>Member Contribution Rate Options<sup>1</sup></b>	
<b>Option</b>	<b>Contribution Rate</b>
A	5 percent of pay at all ages
B	5 percent of pay until age 35 6 percent of pay from age 35 until 44 7.5 percent age 45 and above
C	6 percent of pay until age 35 7.5 percent of pay from age 35 until 44 8.5 percent age 45 and above
D	7 percent of pay at all ages
E	10 percent of pay at all ages
F	15 percent of pay at all ages

1. Employer contribution rates are the same as PERS Plan 2.

SERS Plan 2 Contribution Rates			
FROM THIS DATE <sup>1</sup>	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE <sup>5</sup>
10/01/77	06/30/79	.0551	.0707
07/01/79	06/30/81	.0551	.0741
07/01/81	07/31/82	.0511	.0650
08/01/82	06/30/83	.0511	.0656
07/01/83	06/30/85	.0511	.0731
07/01/85	06/30/86	.0483	.0792
07/01/86	06/30/87	.0483	.0797
07/01/87	08/31/88	.0490	.0616
09/01/88	06/30/89	.0490	.0622
07/01/89	08/31/90	.0470	.0650
09/01/90	08/31/91	.0470	.0761
09/01/91	12/31/91	.0470	.0794
01/01/92	08/31/92	.0485	.0794
09/01/92	06/30/93	.0485	.0751
07/01/93	08/31/93	.0485	.0746
09/01/93	08/31/95	.0500	.0758
09/01/95	08/31/97	.0508	.0762
09/01/97	06/30/99	.0465	.0750 <sup>2</sup>
07/01/99	04/30/00	.0185	.0460 <sup>3</sup>
05/01/00	08/31/00	.0154	.0381 <sup>4</sup>
09/01/00	08/31/01	.0243	.0467 <sup>4</sup>
09/01/01	03/31/02	.0088	.0177 <sup>4</sup>
04/01/02	04/30/02	.0035	.0119 <sup>4</sup>
05/01/02	Current	.0035	.0118 <sup>6</sup>

1. To report Plan 2 members for periods prior to October 1, 1977, use the member contribution rate of .0551. To determine the employer contribution rate, use the Plan 1 employer rate that was in effect for the earning period being reported.
2. Employer contribution rate includes an administrative expense rate of .0018.
3. Employer contribution rate includes an administrative expense rate of .0019.
4. Employer contribution rate includes an administrative expense rate of .0023.
5. Employer contribution rate for SERS Plan 3 is the same.
6. Current employer contribution rate includes an administrative expense rate of .0022.



SERS Plan 3 Member Contribution Rate Options <sup>1</sup>	
Option	Contribution Rate
A	5 percent of pay at all ages
B	5 percent of pay until age 35 6 percent of pay from age 35 until 44 7.5 percent age 45 and above
C	6 percent of pay until age 35 7.5 percent of pay from age 35 until 44 8.5 percent age 45 and above
D	7 percent of pay at all ages
E	10 percent of pay at all ages
F	15 percent of pay at all ages

<sup>1</sup> Employer contribution rates are the same as SERS Plan 2.

TRS Plan 1—School Districts Contribution Rates <sup>1</sup>			
FROM THIS DATE	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
07/01/47	06/30/74	.05	—
07/01/74	08/31/86	.06	—
09/01/86	08/31/87	.06	.1233
09/01/87	08/31/88	.06	.1149
09/01/88	08/31/89	.06	.1155
09/01/89	08/31/90	.06	.1202
09/01/90	08/31/91	.06	.1328
09/01/91	08/31/92	.06	.1296
09/01/92	06/30/93	.06	.1246
07/01/93	08/31/93	.06	.1241
09/01/93	08/31/95	.06	.1300
09/01/95	08/31/97	.06	.1242
09/01/97	06/30/99	.06	.1193 <sup>2</sup>
07/01/99	08/31/99	.06	.1194 <sup>3</sup>
09/01/99	04/30/00	.06	.0868 <sup>3</sup>
05/01/00	08/31/00	.06	.0626 <sup>4</sup>
09/01/00	08/31/01	.06	.0733 <sup>4</sup>
09/01/01	03/31/02	.06	.0298 <sup>4</sup>
04/01/02	04/30/02	.06	.0128 <sup>4</sup>
05/01/02	Current	.06	.0127 <sup>5</sup>

1. These rates also apply to educational service districts and TRS Plan 3.
2. Employer contribution rate includes an administrative expense rate of .0018.
3. Employer contribution rate includes an administrative expense rate of .0019.
4. Employer contribution rate includes an administrative expense rate of .0023.
5. Current employer contribution rate includes an administrative expense rate of .0022.